

HOUSE No.

PRESENTED BY:

Jeffrey Rosario Turco

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act to establish a local community newspaper subscription tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Jeffrey Rosario Turco</i>	<i>19th Suffolk</i>	<i>1/18/2023</i>
<i>Jessica Ann Giannino</i>	<i>16th Suffolk</i>	<i>2/1/2023</i>
<i>John J. Cronin</i>	<i>Worcester and Middlesex</i>	<i>2/7/2023</i>
<i>Michelle M. DuBois</i>	<i>10th Plymouth</i>	<i>2/7/2023</i>

HOUSE No.

[Pin Slip]

**In the One Hundred and Ninety-Third General Court
(2023-2024)**

An Act to establish a local community newspaper subscription tax credit.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Section 6 of chapter 62 of the General Laws, as most recently amended by section 103 of
2 chapter 268 of the acts of 2022, is hereby further amended by adding the following subsection:-

3 (dd)(1) For purposes of this subsection, “local community newspaper” shall mean any
4 print or digital publication that includes: (i) the primary content of such publication is original
5 content derived from primary sources and relating to news and current events; (ii) such
6 publication primarily serves the needs of a regional or local community; and (iii) the publisher of
7 such publication employs at least 1 local news journalist who resides in such regional or local
8 community.

9 (2) A taxpayer shall be allowed a credit equal to \$250 for paid subscriptions to 1 or
10 more local community newspapers for the personal use of the taxpayer, against the tax liability
11 imposed by this chapter.

12 (3) To be eligible for a credit under this subsection the primary residence of the
13 taxpayer’s paid local community newspaper subscription shall be in the commonwealth.

14 (4) Statewide or national newspaper subscriptions are not eligible for a credit under this
15 subsection.

16 (5) A taxpayer eligible for and claims the credit allowed under this subsection in a
17 taxable year with respect to local community newspaper subscriptions shall be eligible for the
18 credit in each subsequent taxable year, subject to the continued subscription to local community
19 newspaper.